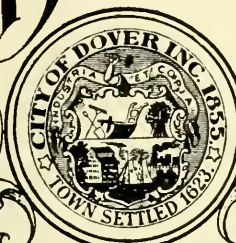


CITY of DOVER, N.H.



Annual Reports

University of New Hampshire
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CITY OF DOVER

ANNUAL REPORT

OF THE

Receipts and Expenditures

FOR THE

MUNICIPAL YEAR 1951

Together With Department Reports

AND PAPERS RELATING TO THE AFFAIRS
OF THE CITY



1951

ADMINISTRATIVE OFFICERS

<i>City Manager</i>	ROBERT L. PRICE
<i>Superintendent of Schools</i>	L. MUNROE GRANDY
<i>Assessor</i>	PAUL N. CAROS
<i>Cemetery Superintendent</i>	WALTER S. MCDANIEL
<i>City Attorney</i>	DONALD R. BRYANT
<i>City Clerk and Purchasing Agent</i>	ALFRED J. GUILMETTE
<i>City Collector</i>	ROBERT W. HERLIHY (Resigned) ALBERT F. CHARBONNEAU (Appointed)
<i>City Engineer</i>	PHILIP PEASE (Resigned) C. CLIFFORD PIKE (Appointed)
<i>City Librarian</i>	MISS ANNE ELIZABETH LEACH
<i>City Treasurer</i>	ALBERT F. CHARBONNEAU (Resigned) SHRYLEE A. COUSER (Appointed)
<i>Finance Director</i>	DONALD T. MCDANIEL (Resigned) ROBERT W. HERLIHY (Appointed)
<i>Fire Chief</i>	JAMES H. BUTLER
<i>Overseer of the Poor</i>	MRS. HELENA M. DILLON
<i>Parks Superintendent</i>	LAWRENCE J. MYERS
<i>Planning Director</i>	FRANKLIN J. BILLS
<i>Police Chief</i>	ANDREW H. MCDANIEL
<i>Recreation Director</i>	CHARLES S. FARRAR
<i>Sanitation Officer</i>	ARTHUR J. MAYO
<i>Water Superintendent</i>	CLARENCE R. HALL
<i>Wentworth Hospital Director</i>	MISS MARY H. CALLAHAN

**ANNUAL REPORT
OF THE
CITY CLERK AND PURCHASING AGENT**

18 January 1952

I herewith submit the report of the City Clerk and Purchasing Agent for the year 1951 as follows:

As clerk of the City Council I will first submit a resume of the councils activities during the past year; there was a total of 25 meetings held in 1951. Ten regular, eight special and 7 public hearings, which resulted in the passage of five ordinances (Nos. 17-18-19-20 and 21), the adoption of seventy-two resolutions, and the acceptance of thirty-seven petitions which means that the councilmen were kept very busy throughout the year in performance of their duties as elected officials of this city.

During 1951 there were two municipal elections held; the first on November 6th, 1951 at which time the City Manager form of government was abolished by the following vote: 2721 yes and 2357 no, a majority of 364 to adopt the Strong Mayor form of government. A total of 5283 votes were cast at this election. The second election was held on December 4th, 1951, at which time a total of 5827 votes were cast, and which resulted in Maurice J. Murphy as the first Mayor to be elected under the new Strong Mayor Charter of this city. Chapter 430, N. H. Laws of 1949 adopted 11-6-1951. The following councilmen were also elected at this time: Leo E. Carroll, Andrew R. Courteau, Rene J. Goulet, Carroll E. Hall, Ernest W. Hemon, Raymond J. Loughlin, Foster R. Spofford, W. Raymond Stackpole and Harold E. Wentworth. The following persons were elected as members of the School Committee for four years: Maurice A. Blais, Thomas H. Keenan and Robert E. Keefe. For two years, Charles A. Crocco and Eugene S. Meserve. The total cost of the two elections was \$3290.00.

The amount of money collected and deposited in the treasurer's office for licenses, fees and permits during 1951 are as follows:

Pool and Bowling Licenses	\$ 250.00
Petroleum Licenses	134.00
Taxi Licenses	350.00
Plumbing Permits	533.05
Auditorium Rentals	1505.00
Conditional Sales	625.00
Personal & Chat. Mortgages	159.00
Marriage Licenses	577.00
Discharges	37.00
Birth Certificates	241.00
Marriage Certificates	51.00
Death Certificates	91.50
Election fees	27.00
Jewelry Auction Permit	10.00
<hr/>	
Total	\$4590.55
Dog Licenses	1237.69
<hr/>	

Complete total \$5828.24

which incidentally is the largest amount ever collected in the city clerk's office for such services.

In the vital statistics department for the past year, the following comparative figures with 1950 are as usual very interesting and enlightening:

1951		1950
	BIRTHS	
423		396
	DEATHS	
202		206
	MARRIAGES	
217		175

or 27 more births, 42 more marriages and 4 less deaths in 1951 than in 1950.

In the purchasing department there is always exercised continued vigilance endeavoring to obtain maximum savings to the city made possible through centralized purchasing and competitive bidding for all equipment, materials and supplies used by all the various departments of the city.

Respectfully submitted,

ALFRED J. GUILMETTE
City Clerk and
Purchasing Agent

**ANNUAL REPORT
OF THE
POLICE DEPARTMENT**

January 17, 1952

I would like to submit the annual report of the Dover Police Department for the year 1951.

During the year 1951 the total number of arrests were 540, or an increase of 41 arrests over the year 1950.

The members of the department were busy during the year investigating accidents and complaints received from the public. We received and investigated a total of 8,412 complaints. A total of 738 doors and windows were found unlocked and reported to the owners of the establishments. We disposed of 156 animals and cared for 254 lodgers. We received and reported to the Public Service Company 325 street lights which were burned out.

Our investigations included 313 automobile accidents of which 140 persons were injured. We had just one fatality during the year 1951 which occurred on December 24. The last fatality occurring before that one was on November 2, 1950.

We arrested and arraigned in Court 195 drivers of Motor Vehicles for speeding, reckless operating and drunken driving. There were several assault cases, breaks and attempted breaks, also two arrests for assault and attempt to rob. These cases were handled very courteously and efficiently by the members of our department.

The amount of lost and stolen property recovered and returned to the owners amounted to \$8,634.43.

We have had several juvenile cases before our Court and the Police Department, with the churches and the schools, are working together on this problem.

I would like to recommend that a study be made so that a through-way can be built by the State of New Hampshire outside the City of Dover so that traffic traveling North, going to the lakes and mountains, would not have to go through out Main street. I would also like to recommend that traffic lights be installed on the lower square and traffic circle be removed, also on First Street and Second Street and a new set of lights be installed at the Upper Square. It is almost impossible for any number of police to handle traffic at the rush hours.

Respectfully submitted,

ANDREW H. MCDANIEL
Chief of Police

ANNUAL REPORT OF THE SUPERINTENDENT OF SCHOOLS

I respectfully submit my second annual report of the activities in the public schools of the City of Dover. This report will be divided into six sections:

I. Administration and Supervision

Progress has been made in the area of administration and supervision by the institution of pupil progress records which follow the educational and health progress of the individual students from grades 1 through 12. Miss Hil-dred Berwick, Reading Consultant and Coordinator of Elementary Education, joined our staff in September 1951, and has done much to coordinate the curriculum in the elementary schools. Mr. Robert O'Kane who joined our staff as an Intern in Administration in February 1952, has made significant contributions in the field of preparation for occupation of the new Woodman Park School, as well as implementing the policies of transfer and transportation of students.

II. Curriculum

A. Elementary Curriculum

During the past year, tremendous advance has been made in the field of history and geography to the end that a teacher-pupil guide has made it possible for us to make sure that these important subjects are taught in their proper area by grade throughout the system. Work is already starting on the development of a similar guide in arithmetic and writing.

B. High School Curriculum

The High School curriculum has been refined to the end that adequate preparation of students wishing to enter college is available and is meeting with unusual success. The common cultural curriculum has been developed so that

it adequately prepares young people who will immediately enter the productive fields and other auxiliary agencies. An Auto Driver Training course has been added on a full time basis, making it possible for all pupils desiring training in this important field to be served.

III. Guidance and Testing

A guidance and testing program, under the supervision of the full time Guidance Director, has been supplemented by part-time guidance counselors, which makes it possible for teachers and parents to follow the child in relation to his strengths and weaknesses from grades 1 through 12.

IV. Health and Physical Education

A. Health

An extended health program has been inaugurated to include complete physical examinations, both medical and dental, for all children in the schools of Dover. These examinations have been made possible through the cooperation of all of the doctors and dentists in the City, to the end that these complete examinations are given annually to all pupils in grades 4, 6, 8 and 10. Complete records of these examinations and periodic testing by the School Nurses gives Dover a program in this field second to none in the State. To carry out this program it has been necessary to add the services of one nurse, making a total of two in this department to cover some 3,000 students.

B. Physical Education

A guide for teachers in physical education has been developed. The extension of the physical education program has been made to include all of the boys in the High School. This is a definite step to aid in the Country's general defense program and contributes much toward aiding these young men in their preparation for possible duty in the armed forces. To accomplish this it has been necessary to add one person to the physical education department.

V. Music and Art

In the field of the fine arts decided progress has been made. Increase in the enrollments in the band and glee club are evident, and a unified program of instrumental and vocal music education is in operation.

VI. Davis Vocation School

During the past year it has been necessary to terminate classes for veterans at the Davis Vocational School due to the lack of a sufficient number of enrollees to make it financially practicable to continue. This termination has not in any way curtailed the progressive program carried on in the Davis Vocational School and might well give impetus to the extension of an adult education program in the various skilled fields.

Conclusions

The following are some observations and conclusions with respect to the over-all educational climate which has been produced in the City of Dover by the School Committee, teachers, pupils and an effective citizenry.

1. Dover's schools are taking care of the individual educational needs of the youth of our City.

2. Dover's schools are staffed, by and large, with competent and dedicated teachers.

3. Dover's schools are financed to the point that an average educational program can be produced. At the present time, the average cost per day per pupil is in the vicinity of \$1.23. It is a well established fact that the quality of education is directly proportionate to the amount of money expended in this area.

4. The citizens of Dover have demonstrated their desire to have a plan to house their educational program to the end that a building program was instituted to take care, in part, of enrollment increases and the new demands for facilities in the future. The citizens of Dover have demonstrated their interest in a forward looking educational pro-

gram by participating through parent - teachers associations and other educational programs to move education ahead.

I wish to take this opportunity to thank the School Committee for their sincere efforts in guiding the Superintendent in his educational activities and championing the cause of good education in the City of Dover. To the citizens of Dover, may I express my sincere regard in creating a climate in the City which makes living in this area an enjoyable pursuit.

Respectfully submitted,

L. MUNRO GRANDY
Supt. of Schools

**ANNUAL REPORT
OF THE
DOVER PUBLIC LIBRARY**

Annual report (condensed) for 1951

Full report given to Mr. Dodge, Sec. Board of Trustees at
April meeting.

Employees: Full time 6
Part time 4

Expenditures: \$22,230.47
Revenues: 587.63

Statistics for the year
Adult circulation
of books 43,029
Juvenile circulation
of books 25,091

Total 68,120
Books circulated at
Book Station 3297

Registration of borrowers:
Adult 309 Juvenile 195
Total 504
Out of town registrations 36
Recorded telephone calls
1,297
Attendance in Children's
Room 7,992

Mail received:

Gen. 8,638 Gov. Doc. 1,972

Total 10,610

SPECIAL EVENTS

Blanket salary increase because of H. C. of L.

Red Cross First Aid classes held at the Library evenings in April and May.

Library represented at annual meeting of N. H. Library Association at Nashua, May 10 and 11; Assistant Librarian elected Treasurer for ensuing year.

The Librarian and Reference Librarian attended the Institute and Conference on Library Publicity at Simmons College, the week of June 18-22.

New books are circulated in different manner, instead of on a certain day at a certain time, they are now circulated as soon as catalogued, and notice given afterwards in Foster's. This allows for a fairer distribution of the new books.

A one-man art exhibit of 20 paintings was held in October by Stanley Stedt.

In October all the freshman classes of Dover High School came to the Library

for instruction in the use of the Library.

As usual when school reopened 600 books were sent to the Grade schools.

In December a framed memorial picture of Miss Bessie I. Parker, Children's Librarian for 50 years, showing her with a group of children in the library yard, was donated to the Library and placed in the Children's Room.

The Library furnished book jackets and a Scrap Book of library doings for the city booth at the Dover Trade Fair.

IMPROVEMENTS

The Genealogical and Historical Room No. 2 were re-decorated and the ceiling repaired in the latter Room.

A 12-d r a w e r catalogue case for the Children's Room.

A complete new fluorescent lighting system installed in the Children's Room.

Several new books, many used books, and magazines were donated and gratefully received by the Library, but lack of space prevents individual recognition of these gifts.

PERSONNEL CHANGES

Sandra Carswell, a High School student took over the work of a page, in place of her sister who had graduated.

In November, Mrs. Nancy Blake, from the Manchester library, was added to the staff as general assistant.

In December Mrs. Patricia Sanborn, Children's Librarian, resigned.

LIBRARY NEEDS

A trained library assistant and cataloguer.

Railing for basement stairs.

Floor repair and covering.

Painting of basement walls and ceilings.

More fluorescent lights.

New desk.

New addition to house Genealogical and Children's Room, thus allowing wider and more efficient service to young and old.

A new clock for the Main Room.

ANNE ELIZABETH LEACH
Librarian

City of Dover, N. H.
AUDIT REPORT
December 31, 1951

Robert Douglas & Company
Certified Public Accountants
Boston

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March 7, 1952

To the Mayor and Council,
City of Dover,
Dover, New Hampshire.

Gentlemen:

In accordance with the council authorization of October 9, 1951 we have examined the accounts and records of the City of Dover for the year ended December 31, 1951 and present our report herewith. We examined the system of internal control and the accounting procedures of the city and, without making a detailed audit of all transactions, have examined or tested accounting records and other supporting evidence by methods and to the extent we deemed appropriate.

With respect to taxes receivable, we examined the records of property taxes for 1951 and earlier years in considerable detail and made a comprehensive test confirmation of unpaid 1951 property taxes. The poll tax records for 1951, 1950 and a selection of the earlier years were examined in detail but no direct confirmation with the taxpayers was attempted. No overlay or other reserve for loss through non-collection of taxes is carried against any of the tax accounts, although a substantial portion of the unpaid poll taxes will undoubtedly not be collected in full. However, it should be pointed out that the city follows the conservative practice of taking revenue into account only as the taxes are collected in cash during the year; also, that the portion of the current surplus account attributable to taxes receivable is carried in the balance sheet as reserved pending realization of the related receivables.

In our opinion, subject to qualification as regards taxes receivable, the attached balance sheet and the related statements of appropriations, revenues, and operating results

of the city departments, present fairly the position of the City of Dover at December 31, 1951 and the results of its operations for the year, in conformity with generally accepted municipal accounting principles applied on the basis consistent with that of the preceding year.

Detailed comments on the balance sheet accounts and the related statements of revenues and appropriations with their supporting schedules will be found in the following text.

Respectfully submitted,

ROBERT DOUGLAS & COMPANY

By (Signed) Edward S. Culver

Certified Public Accountant.

**CITY OF
CONSOLIDATED
DECEMBER**

GENERAL FUND ASSETS

Cash on Hand and in Banks			
Petty cash funds		368.89	
Strafford National Bank			
General account	\$173,746.73		
Less—Subject to transfer to earmarked cash	56,495.93	117,250.80	
Payroll account		77.46	
Merchants National Bank—School account		5,382.10	123,079.25
Taxes Receivable			
Property taxes—1951		105,688.23	
—Prior		3,132.48	
Poll taxes —1951		3,286.20	
—Prior	18,908.50		
Less—State of N. H. equity in 1944 and 1945	3,483.00	15,425.50	
Unredeemed taxes from tax sales		6,259.29	133,791.70
State of N. H. head tax uncollected		8,758.00	
Less—Equity of State of N. H.		8,758.00	
Miscellaneous Assets			
Postage meter deposit and inventory of stationery		300.00	
Special advance to finance inventory and accounts receivable of public works department		5,518.28	
Tax deeded properties		3,127.78	
			8,946.06
Total General Fund			\$265,817.01

TRUST FUND AND EARMARKED FUND ASSETS

Merchants National Bank—Special Deposits			
Account for earmarked funds	99,905.96		
Cash subject to transfer from general account	56,495.93		
Mechanick's National Bank—Concord, N. H.	100,000.00		
Amoskeag National Bank—Manchester, N. H.	100,000.00	356,401.89	
Trust Fund Investments			
Uninvested cash in the Strafford National Bank	4,285.80		
Savings bank deposits	238,539.06		
U. S. Government bonds	204,032.37		
Other stocks and bonds	118,298.52		
Equities in real estate	28,713.70	593,869.45	

CAPITAL FUND ASSETS

Amount to be provided for retirement of bonds in future years	1,332,400.00
	<u>\$2,548,488.35</u>

DOVER, N. H.
BALANCE SHEET
1, 1951

GENERAL FUND LIABILITIES AND SURPLUS

Accounts Payable			
Encumbrances—city activity appropriations	26,824.04		
Amounts withheld from employees for income tax, retirement and sundries	7,700.49		
Suspense	2,067.74		
Bond coupons not presented	950.00		
State of New Hampshire—head tax collections	37,841.72		
Deposits on timber tax and sidewalk construction	1,334.23		76,718.22
<hr/>			
Current Surplus			
(a) Available—as measured by excess of cash and part of the miscellaneous assets over accounts payable (See statement)	50,979.31		
(b) Reserved—not available until the following receivables are realized: (See contra)			
Tax accounts	133,791.70		
Tax deeded properties	3,127.78		
Working capital advances (part)	1,200.00	138,119.48	189,098.79
<hr/>			<hr/>
Total General Fund Liabilities and Surplus			\$265,817.01

TRUST FUNDS AND EARMARKED FUNDS

Total Earmarked Funds (Per schedule)	356,401.89		
Trust Funds			
Principal	454,704.59		
Accumulated income	24,911.19		
Funds for hospital construction—principal and income restricted	114,253.67	950,271.34	

CAPITAL FUND LIABILITIES

Bonded debts (Per schedule)			
City activities, including new school	1,172,000.00		
Water department	160,400.00	\$1,332,400.00	
<hr/>			

\$2,548,488.35

STATEMENT OF AVAILABLE SURPLUS

YEAR ENDED DECEMBER 31, 1951

Surplus on city activity accounts, as follows:

Excess of actual revenue receipts over budget estimates (See statement)	\$ 16,966.79
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Unexpired 1951 appropriations, as measured by the excess of amounts appropriated over the expenditures and encumbrances (See detailed statement)	3,007.87
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Operating surplus for 1951	\$ 19,974.66
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Fund balance forward, January 1, 1951	16,434.37	
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Deduct

Transfer to cover additional investment in an inventory of office supplies	200.00	16,234.37
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Fund balance, December 31, 1951—City Activities only	\$ 36,209.03
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Fund balances of departments:

Water department	77.56	
Cemetery department	195.74	
Wentworth Hospital	None	
Pacific Mills	14,174.82	
School department	322.16	

Fund balance, other departments	14,770.28
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Available cash surplus from city activities and departments, as shown in detailed balance sheet	\$50,979.31
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STATEMENT OF REVENUES — CITY ACTIVITIES

YEAR ENDED DECEMBER 31, 1951

	Revenues Received	Budget Estimates	Revenues Over or (Under) Estimates
Assessor			
Building permits	\$ 836.00	\$ 750.00	\$ 86.00
Reimbursements	190.86		190.86
City Clerk			
Licenses	1,304.05	1,230.00	74.05
Registration fees	1,810.71	1,055.00	755.71
Rent of auditorium	1,816.00	2,000.00	(184.00)
Dog licenses	1,235.69	1,400.00	(164.31)
Rent of equipment	120.00		120.00
Treasurer			
Interest and dividend tax	26,425.17	22,850.00	3,575.17
N. H. railroad stock tax	14,078.56	13,870.00	208.56
N. H. savings bank tax	4,084.66	6,080.00	(1,995.34)
Interest on investments		1,500.00	(1,500.00)
Rent of fire station	300.00	300.00	
Miscellaneous	116.86	300.00	(183.14)
Sale of city properties		500.00	(500.00)
Tax Collector			
Property taxes—1951	900,971.91	898,836.00	2,135.91
—Prior	78,408.12	78,160.00	248.12
Poll taxes —1951	11,788.00	10,000.00	1,788.00
—Prior	4,378.00	4,000.00	378.00
Interest, costs and fees	2,702.11	3,200.00	(497.89)
Motor vehicle permits	49,070.79	41,000.00	8,070.79
Tax sale redemptions	6,693.17	2,000.00	4,693.17
National bank stock tax	1,869.00	1,840.00	29.00
State head tax fees	772.28		772.28
Parking meter collections	19,592.68	21,000.00	(1,407.32)
Service charge—Water Fund	1,300.00	3,300.00	(2,000.00)
Municipal Court	1,995.25	1,500.00	495.25
Police Department			
Licenses	849.75	650.00	199.75
Fines	1,244.50	1,200.00	44.50
Public Works			
Service charges, rentals of equipment and sale of materials	1,125.82	2,000.00	(874.18)
Health Department			
Licenses and fees	236.00	276.00	(40.00)
Sealer of weights and measures	33.25	224.00	(190.75)
Welfare Department			
Refunds on welfare cases	5,148.97	2,000.00	3,148.97
Parks Department			
Sundry sales and rentals	2.00	575.00	(573.00)
Library			
Fines and collections	587.63	525.00	62.63
Totals for the year	\$1,141,087.79	\$1,124,121.00	\$ 16,966.79

STATEMENT OF APPROPRIATIONS — CITY ACTIVITIES

YEAR ENDED DECEMBER 31, 1951

	Original Approp.	Transfers	Adjusted Approp.	Encumb'd and Expended	Balance (Net) Under or (Over) Expended
City Council					
Council activities	\$ 1,900	\$ (450.00)	\$ 1,450.00	\$ 1,411.11	\$ 38.89
Annual post audit	3,000	91.85	3,091.85	3,091.85	
City Clerk					
Administration	7,230		7,230.00	7,156.93	73.07
Elections	1,930	1,365.98	3,295.98	3,295.98	
Vital statistics	250		250.00	224.50	25.50
Purchasing	1,205	(300.00)	905.00	904.35	.65
Executive Department					
Administration	14,170	82.00	14,252.00	14,252.00	
Oper. of city bldgs.	15,580	2,005.27	17,585.27	17,585.27	
Civic promotions	1,550		1,550.00	1,464.27	85.73
Civil defense	3,000	(1,000.00)	2,000.00	1,927.57	72.43
Finance Department					
Accounting	6,660		6,660.00	6,560.06	99.94
Insur. & retirement	3,360	799.77	4,159.77	4,159.77	
Treasury activities	5,845	(600.00)	5,245.00	5,176.13	68.87
Assessment activities	14,950	431.15	15,381.15	15,381.15	
Collection activities	8,173	(1,300.00)	6,873.00	6,802.08	70.92
Law Department					
Administration	4,700	1,499.56	6,199.56	6,199.56	
Planning Board					
Administration	4,130	(400.00)	3,730.00	3,535.60	194.40
Municipal Court					
Personal services	2,500	1.80	2,501.80	2,501.80	
Fire Department					
Fire protection	61,896	(1,500.00)	60,396.00	60,332.46	63.54
Street lighting	27,500	(1,500.00)	26,000.00	25,991.04	8.96
Police Department					
Police protection	78,082	(2,600.00)	75,482.00	75,402.34	79.66
Public Works Department					
Administration	6,485		6,485.00	6,394.88	90.12
Streets & bridges	66,735	29.78	66,764.78	66,764.78	
Street cleaning	10,410	(800.00)	9,610.00	9,520.35	89.65
Snow removal	34,800	3,224.04	38,024.04	38,024.04	
Refuse disposal	27,330	4,442.33	31,772.33	31,772.33	
Sewer maintenance	12,050	(300.00)	11,750.00	11,705.94	44.06
Carried forward	\$425,421		\$428,644.53	\$427,538.14	\$1106.39

STATEMENT OF APPROPRIATIONS—CITY ACTIVITIES (Cont.)
YEAR ENDED DECEMBER 31, 1951

	Original Approp.	Transfers	Adjusted Approp.	Encumb'd and Expended	Balance (Net) Under or (Over) Expended
Brought forward	\$425,421		\$428,644.53	\$427,538.14	\$1106.39
Public Health Dept.					
Inspection services	4,400	230.17	4,630.17	4,630.17	
Dist. Nursing Assoc.					
Clinical services	2,000		2,000.00	2,000.00	
Welfare Department					
Admins. & relief	35,440	1,167.96	36,607.96	36,607.96	
Old age assistance	25,500	(1,100.00)	24,400.00	24,348.81	51.19
Parks Department					
Recreation program	9,505	224.44	9,729.44	9,729.44	
Maintenance	18,000	2,151.18	20,151.18	20,151.18	
Public Library					
Administration	20,917	(600.00)	20,317.00	20,280.53	36.47
Purchase of books	2,000		2,000.00	1,949.94	50.06
School Committee					
City share in operations	302,652	(6,652.00)	296,000.00	296,000.00	
Payment of pensions	2,693		2,693.00	2,692.48	.52
Wentworth Hospital					
City share in operations	62,000	3,795.34	65,795.34	65,795.34	
Cemetery					
City share in operations	3,000		3,000.00	3,000.00	
Financial					
Capital outlay	21,550	(2,440.62)	19,109.38	18,681.04	428.34
Interest on current borrowings	5,880		5,880.00	5,879.70	.30
Maturing bonds, other than water dept.	71,163		71,163.00	71,163.00	
County taxes	77,000		77,000.00	75,665.40	1,334.60
High school wall repair	35,000		35,000.00	35,000.00	
	<u>\$1,124,121</u>		<u>1,124,121.00</u>	<u>1,121,113.13</u>	<u>3,007.87</u>

STATEMENT OF OPERATIONS — WATER DEPARTMENT

YEAR ENDED DECEMBER 31, 1951

REVENUES RECEIVED

Meter rates	\$ 80,787.45
Service piping and sales of pipe	4,307.43
Miscellaneous sales	310.05
Penalties and fines	169.82
Hydrant rentals	100.00
	<hr/>
	\$ 85,674.75

OPERATING EXPENDITURES

Source of supply labor	\$ 811.71	
Pumping station—labor	5,693.14	
—supplies	1,011.59	
Purification supplies and expense	1,296.26	
Power purchased	9,393.24	
Repairs—supply system	241.84	
—mains and hydrants	6,161.54	
—services	11,221.49	
—meters	183.09	
Miscellaneous labor	763.11	
Distribution—wages	3,532.86	
—supplies and expenses	603.75	
Meter department—labor	1,334.71	
—supplies	450.78	
—salaries of readers	1,270.36	
Salaries—superintendent	2,997.96	
—general office	1,912.96	
Motor vehicle expenses	2,615.77	
Office and general expenses	199.05	
Insurance	535.64	
Stationery and printing	7.38	
Taxes	145.14	
Employee retirement	1,928.12	
Interest on bonds	2,997.00	57,308.49
	<hr/>	
Operating gain (Cash basis, without depreciation)		\$ 28,366.26
Capital Expenditures from Revenue		
New mains and services	7,259.84	
New hydrants	1,029.92	
Other equipment	4,096.06	
Bond principal payments	16,400.00	28,785.82
	<hr/>	
Revenue surplus (deficit) for the year		(\$419.56)
		<hr/>
Revenue surplus, January 1, 1951		\$497.12
Deduct—Deficit for the year, as above		419.56
		<hr/>
Revenue surplus balance, December 31, 1951, to cash surplus		\$ 77.56

STATEMENT OF OPERATIONS — CEMETERY DEPARTMENT

YEAR ENDED DECEMBER 31, 1951

REVENUES RECEIVED

Care and maintenance	\$ 2,979.11
Interments	3,401.00
Sale of materials and stores	1,220.30
Sale of lots	2,045.00
Rent of house and tomb	45.00
Transfer of trust fund income	10,600.00
Appropriation from city activities	3,000.00
Fire loss proceeds	1,000.00
	<hr/>
	\$24,290.41

EXPENDITURES

Salaries and wages	\$21,416.06	
Employees' retirement	450.06	
Supplies	115.54	
Fuel, light and water	47.61	
Cement burial forms	1,041.45	
Street paving materials	30.75	
Gasoline and vehicle expense	503.26	
Repairs and maintenance—grounds	(20.17)	
—buildings	135.73	
—equipment	303.16	
Insurance	309.41	
Telephone and telegraph	142.00	
Postage and stationery	21.83	
Purchase of new equipment	834.72	
Miscellaneous	21.18	25,352.59
	<hr/>	
Operating (deficit) for the year		(\$1,062.18)

Fund balance forward, January 1, 1951	\$ 1,257.92
Deduct	
Operating deficit for the year as above	1,062.18
	<hr/>
Fund balance, December 31, 1951, to cash surplus account	\$ 195.74

STATEMENT OF OPERATIONS — WENTWORTH HOSPITAL

YEAR ENDED DECEMBER 31, 1951

REVENUES

Charges to Patients		
Routine and Nursery care		\$170,559.50
Operating Room		19,116.85
Delivery room		6,282.00
X-Ray diagnosis		32,401.00
Laboratory		12,367.50
Drugs		22,331.32
Oxygen		4,941.15
All other		2,060.34
		<hr/>
		\$270,059.66
Less		
Discounts, allowances and free work	\$ 1,622.00	
Blue Cross discount	6,846.59	
Allowance for bad debts	1,836.28	10,304.87
		<hr/>
Net earnings from patients (accrual basis)		\$259,754.79
Other Income		
Staff meals, rooms and laundry	\$36,709.36	
School of nursing	621.38	
All other operating income	1,714.74	
Appropriation—City of Dover	65,795.34	
Trust fund income for maintenance	3,194.74	108,035.56
		<hr/>
Total Income		\$367,790.35
Less		
Operating expenses—per schedule	\$352,543.77	
Capital outlay	2,623.68	355,167.45
		<hr/>
Operating gain		\$ 12,622.90
Adjustments and Losses		
Accounts charged to free bed funds	\$12,500.00	
Less: Trust income for free beds	6,900.00	5,600.00
		<hr/>
Inventory shortages		2,480.49
		<hr/>
Net additions to surplus for the year		\$ 4,542.41

SCHEDULE OF OPERATING EXPENSES WENTWORTH HOSPITAL

YEAR ENDED DECEMBER 31, 1951

OPERATING EXPENSES

Administration			
Salaries—Director, assistants and clerical	\$ 18,390.81		
Postage, Stationery and telephone	3,168.71		
Insurance and bonds	1,813.14		
Employee retirement	5,740.38		
Other administrative expenses	3,359.95	\$ 32,472.99	
<hr/>			
Dietary Expenses			
Salaries	\$ 16,575.05		
Raw and prepared foods	33,551.15		
Other supplies and expenses	1,536.29	\$ 51,662.49	
<hr/>			
Housekeeping			
Salaries	\$ 21,324.27		
Supplies and expenses	2,021.98	\$ 23,346.25	
<hr/>			
Laundry			
Salaries	\$ 11,293.64		
Supplies and repairs	2,142.21	\$ 13,435.85	
<hr/>			
Linen Service			
Salaries	\$ 1,499.55		
Supplies	7,982.42	\$ 9,481.97	
<hr/>			
Nurses Home			
Payments in lieu of rent	\$ 2,379.60		
Fuel, light and water, repairs	834.74	\$ 3,214.34	
<hr/>			
Operation of Plant			
Engineers and firemen	\$ 10,159.65		
Coal and gas	8,307.75		
Electricity	2,691.07		
Ice and water	3,336.16		
Repairs and supplies	1,068.45		
Maintenance salaries	2,546.34		
Repairs buildings and grounds	2,601.48	\$ 30,710.90	
<hr/>			
Nursing Service			
Salaries—Supervisors, nurses and orderlies	\$ 66,940.69		
Supplies and expenses	85.03	\$ 67,025.72	
<hr/>			
Nursing Education			
Salaries of instructors and supervisor	\$ 7,792.09		
Student stipends	3,620.00		
Value of student's board	21,309.51		
Supplies, texts, etc.	1,033.13	\$ 33,754.73	
<hr/>			
Carried forward—operating expenses		\$265,105.24	

SCHEDULING OF OPERATING EXPENSES WENTWORTH HOSPITAL

YEAR ENDED DECEMBER 31, 1951

Brought forward		\$265,105.24
Medical and Surgical		
Pharmacy salaries	\$ 1,951.80	
Drugs and prescriptions	14,795.01	
Oxygen	2,495.11	
Dressings, disinfectants, etc.	9,747.99	
Supplies and repairs	72.42	\$ 29,062.33
	<hr/>	
Medical Records		
Salaries	\$ 3,888.01	
Supplies and expense	716.88	\$ 4,604.89
	<hr/>	
Operating Room		
Salaries	\$ 8,803.20	
Instruments and supplies	7,925.58	
Repairs and miscellaneous	962.13	
Anesthesia supplies	2,392.47	\$ 20,083.38
	<hr/>	
Delivery room supplies		\$ 1,357.29
X-Ray Diagnosis		
Radiologist fees	\$ 12,791.80	
Staff salaries	6,100.00	
Films	3,971.28	
Other supplies	917.06	
Repairs	33.74	\$ 23,813.88
	<hr/>	
Laboratory		
Pathologist salary	\$ 2,291.52	
Salaries—technicians	4,811.73	
Supplies and expenses	577.07	
Outside fees	836.44	\$ 8,516.76
	<hr/>	
Total Operating Expenses		\$352,543.77

STATEMENT OF OPERATIONS — PACIFIC MILLS

YEAR ENDED DECEMBER 31, 1951

REVENUES RECEIVED

Rent of space	\$ 3,920.90
Rent of elevators	210.00
Sales of steam	21,788.41
Sales of junk	15.00
	<hr/>
	\$ 25,934.31

EXPENDITURES

Salaries and wages	\$ 16,551.25	
Fuel oil and coal	13,439.84	
Electricity and water	868.80	
Employees' retirement	518.45	
Plant repairs and small tools	677.51	
Repairs to buildings and grounds	277.65	
Janitors' supplies	11.35	
Insurance	1,553.86	
Telephone and telegraph	177.66	
Consulting services	733.12	
Auto expense and travel	77.43	
Miscellaneous	116.70	\$ 35,003.62
	<hr/>	

Operating (deficit) for the year	<hr/>	(\$9,069.31)
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Fund balance (deficit) forward, January 1, 1951		(\$16,090.08)
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Add

Operating (deficit) for the year		(9,069.31)
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(\$25,159.39)

Deduct

Proceeds of sale of mill properties	\$ 65,000.00	
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Less

Payment to Crescent Corporation for release of claims and option	\$ 15,000.00	
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Legal and recording fees to settle lawsuit	10,665.79	25,665.79
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Net gain on sale of properties	<hr/>	\$ 39,334.21
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Fund balance, December 31, 1951, to cash surplus account		\$ 14,174.82
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STATEMENT OF OPERATIONS — SCHOOL DEPARTMENT

YEAR ENDED DECEMBER 31, 1951

REVENUES RECEIVED

Appropriations from city	\$296,000.00
Tuition fees from other districts	54,522.14
Reimbursements for Area Vocational Program	36,506.89
Reimbursement for veterans' courses	34,362.95
Sale of materials for projects	2,380.99
Federal aid on current expenses	12,130.97
Miscellaneous income and refunds	250.79

Total Revenues Received	<u>\$436,154.73</u>
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EXPENDITURES

General Administration		
Salaries—superintendent and clerical	\$ 12,837.50	
Stationery and telephone	1,254.96	
Tax for state-wide supervision	3,600.00	
Employee retirement contributions	15,741.05	
Insurance and bonds	3,426.17	\$ 36,859.68

Operation of Schools		
Salaries—principals and teachers, substitutes and special classes	\$263,135.36	
—veteran trade schools	24,960.27	
—clerical assistants	1,498.00	
Texts and instructional aids	6,505.02	
Other scholars' supplies—paper notebooks, lumber, electrical and chemical materials, shop tools, stencils, etc.	21,627.22	
All other instruction expenses	11,170.75	
Health supplies	795.19	\$ 329,691.81

Building Expense		
Salaries—janitors	\$ 21,842.80	
Heat	13,337.24	
Light and water and janitors' supplies	10,522.43	
Repairs to buildings and grounds	4,535.46	\$ 50,237.93

Transportation		
Salaries—drivers	\$ 6,906.00	
Gas, oil, grease, anti-freeze, repair parts and labor	5,420.18	
Cost of new bus	5,835.00	
Insurance on busses	1,338.55	\$ 19,499.73

Carried forward—revenues received		\$436,154.73
—expenditures	<u>\$436,289.15</u>	

STATEMENT OF OPERATIONS—SCHOOL DEPARTMENT (Cont.)

YEAR ENDED DECEMBER 31, 1951

Brought forward—revenues received		\$436,154.73
—expenditures	\$436,289.15	
EXPENDITURES (Cont.)		
Miscellaneous		
Special fund activities	\$ 6,011.07	
New equipment purchased	4,582.11	
Improvements to buildings	5,380.62	15,973.80
	<hr/>	<hr/>
Total Expenditures		\$452,262.95
		<hr/>
Operating surplus (deficit) for the year		(\$16,108.22)
		<hr/>
Fund balance forward, January 1, 1951		\$ 16,430.38
Deduct		
Operating deficit for 1951, as above		16,108.22
		<hr/>
Fund balance, December 31, 1951, to cash		
surplus account		\$ 322.16

STATEMENT OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1951

	1951 Taxes		Prior Years Taxes	
	Property	Polls	Property	Polls
Total assessed valuation	\$24,471,952.00			
Tax rate	41.00			
Balance Jan. 1, 1951			\$ 91,077.76	\$ 24,825.50
Committed to tax collector	\$1,008,616.76	\$ 15,436.00		
Taxes added to list	8,284.85	140.00	481.76	88.00
Overpayments	54.12	14.00		
Corrections and adjustments	.72	8.20	.01	1.00
Total Charge to Collector	\$1,016,956.45	\$ 15,598.20	\$ 91,559.53	\$ 24,914.50
Accounted for as follows				
Collections turned over to treasurer	\$ 903,163.78	\$ 11,804.00	\$ 87,668.76	\$ 4,689.00
Authorized abatements	8,104.44	508.00	758.29	1,317.00
Uncollected, December 31, 1951	105,688.23	3,268.20	3,132.48	18,908.50
	\$1,016,956.45	\$ 15,598.20	\$ 91,559.53	\$ 24,914.50

AGE ANALYSIS OF UNPAID TAXES PRIOR TO 1951

	Property Taxes	Poll Taxes
Levied for the year 1950	\$ 540.30	\$ 1,818.00
1949	295.35	1,991.00
1948	1,462.57	1,706.00
1947	181.72	1,388.00
1946	165.80	1,179.00
1945	83.80	3,114.00
1944	68.10	2,606.00
1943	9.50	773.00
1942	42.11	726.00
1941	131.81	732.00
1940	90.37	621.00
1939	10.75	443.00
1938	41.00	235.00
1937	9.30	217.50
1936		513.00
1935		526.00
1934		320.00
	\$ 3,132.48	\$ 18,908.50

SUMMARY OF TRUST FUND BALANCES

YEAR ENDED DECEMBER 31, 1951

	Principal	Accumulated Income
Cemetery		
Perpetual care funds	\$198,474.89	\$ 7,511.51
Special funds for other cemetery purposes	12,306.56	5,675.09
Dover Public Library		
Funds for the purchase of books, general maintenance and other library purposes	28,532.51	3,607.61
Dover School District		
Funds for sundry school purposes	4,255.00	3,114.72
Park Department		
Funds for the care of parks	14,600.00	1,577.20
Trust Funds for Poor Relief	8,000.00	456.59
Wentworth Hospital		
Free bed funds and general maintenance funds. (Adjusted for gains on sales of securities)	181,527.22	2,447.52
Special purpose hospital funds	7,008.41	520.95
	<hr/> \$454,704.59	<hr/> \$ 24,911.19
Wentworth Hospital—Construction Funds received in cases where principal and income must be used for new hospital construction		
The B. F. Nealley Building Fund	\$ 15,000.00	\$ 26,723.20
The Clara Augusta L. McD. Hayes	65,211.99	7,318.48
	<hr/> \$534,916.58	<hr/> \$ 58,952.87

SCHEDULE OF EARMARKED FUNDS

YEAR ENDED DECEMBER 31, 1951

	Balance Jan. 1, '51	Receipts	Payments	Balance Dec. 31, '51
Proceeds of Bond Issues				
New Ward Five house	\$ 3,249.67	\$	\$ 369.73	\$ 2,879.94
Fairfield Drive	2,430.66		118.63	2,312.03
Cataract Avenue	961.08			961.08
Highway department— new sewer	3.21			3.21
Cemetery—new truck	122.98			122.98
School—new equipment	431.19			431.19
Central Avenue	3.75		3.75	
Fresh Creek Bridge	712.84			712.84
New hospital equipment	1,478.10			1,478.10
New fire truck	481.72			481.72
Eliot Road and bridge	1,911.49			1,911.49
New sewers	3,212.50	282.60	3,430.58	64.52
School bonds—1950	682,753.95	4,758.59	433,380.07	254,132.47
Water bonds—1950	129,763.72	298.67	99,816.58	30,245.81
Fire dept.—aerial ladder		32,279.09	171.65	32,107.44
Sewer bonds—1951		31,270.38	13,055.29	18,215.09
<hr/>				
Total Bond Proceeds and Supplemental Transfers	\$827,516.86	*\$ 68,889.33	\$550,346.28	\$346,059.91
<hr/>				
Special Collections				
Vending machinery— City Hall	\$ 116.71	\$	\$ 79.54	\$ 196.25
Planning Board—sale of maps	65.95	54.75	35.97	84.73
Municipal Court— operation & administration	50.00	8,601.25	8,401.25	250.00
Library—sales of scrap	31.72	10.50	24.90	17.32
Sealer of Weights and Measures—(State)		97.50	97.50	
Public works garage— fire insurance loss	3,619.39	1,060.55	244.46	4,435.48
School lunch program	4,603.50	25,844.86	24,898.74	5,549.62
City clerk—dog taxes		1,328.00	1,328.00	
School music fund		63.50	5.72	57.78
Bellamy Park concession		284.55	337.50	(52.95)
<hr/>				
Total Special Collections	\$ 8,479.27	\$ 37,425.00	\$ 35,570.29	\$ 10,341.98
<hr/>				
Combined	\$836,004.13	\$106,314.33	\$585,916.57	\$356,401.89

* Bond proceeds include interest, premiums and interest received on temporary investments of bond monies.

STATEMENT OF BONDED DEBT

DECEMBER 31, 1951

	Balance Dec. 31, '51	Paid in 1951 Principal	Interest
CITY ACTIVITIES			
Funding loan—1933	\$	\$ 7,000.00	\$ 297.50
Public improvements—1934	7,000.00	7,000.00	420.00
New city hall—1935	16,000.00	4,000.00	450.00
Construction and equipment—1945	14,000.00	3,500.00	350.00
Construction and equipment—1946	31,000.00	6,200.00	558.00
Construction and equipment—1947	33,000.00	9,000.00	630.00
Improvement bonds—1948	83,000.00	10,000.00	1,627.50
Improvement and equipment—1949	60,000.00	6,000.00	1,155.00
School bonds—1950	865,000.00		12,975.00
Fire department equipment—1951	32,000.00		
Sewer bonds—1951	31,000.00		
Total—City Proper	<u>\$1,172,000.00</u>	<u>\$ 52,700.00</u>	<u>\$ 18,463.00</u>
WATER DEPARTMENT			
Water works—1946	\$ 10,000.00	\$ 5,000.00	\$ 225.00
Water works extension—1947	20,400.00	3,400.00	357.00
Water works—1948	7,000.00	1,000.00	140.00
Water bonds—1950	123,000.00	7,000.00	2,275.00
Total—Water Department	<u>\$ 160,400.00</u>	<u>\$ 16,400.00</u>	<u>\$ 2,997.00</u>
Total Bonded Debt	<u>\$1,332,400.00</u>	<u>\$ 69,100.00</u>	<u>\$ 21,460.00</u>

ANALYSIS OF FUNDED DEBT MATURITIES

Due in year	For City Activities	Water Department
1952	\$ 97,700.00	\$ 16,400.00
1953	89,700.00	16,400.00
1954	88,700.00	11,400.00
1955	85,700.00	11,400.00
1956	72,200.00	11,400.00
1957	66,000.00	11,400.00
1958	66,000.00	8,000.00
1959	66,000.00	7,000.00
1960	59,000.00	7,000.00
1961	56,000.00	6,000.00
1962	50,000.00	6,000.00
1963	50,000.00	6,000.00
1964	45,000.00	6,000.00
1965 through 1970	280,000.00	36,000.00

WHITEHOUSE PRINTING CO., DOVER, N. H.